

**Illinois Department of Revenue
Regulations**

Title 86 Part 700 Section 700.200 Interest Paid and Interest Charged

TITLE 86: REVENUE

**PART 700
UNIFORM PENALTY AND INTEREST ACT**

SUBPART B: INTEREST

Section 700.200 Interest Paid and Interest Charged

Section 3-2 of the Act and this Part govern interest paid taxpayers and interest charged taxpayers by the Department.